



State of Wisconsin
2017 - 2018 LEGISLATURE

LRBa2005/1
MES:klm

**SENATE AMENDMENT 1,
TO SENATE BILL 764**

February 7, 2018 - Offered by Senators MARKLEIN and RINGHAND.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 4, line 9: after that line insert:

3 “**SECTION 6e.** 71.98 (11) of the statutes is created to read:

4 71.98 (11) ROLLOVER AMOUNTS, AIRLINE CARRIER BANKRUPTCY. For taxable years
5 beginning after December 31, 2012, section 1106 of P.L. 112-95, as amended by P.L.
6 113-243 and section 307 of Division Q of P.L. 114-113 as it relates to the treatment
7 of distributions to qualified airline employees that are rolled over into an individual
8 retirement account, due to airline carrier bankruptcy. This provision does not apply
9 to federal provisions relating to extensions of time to file amended federal returns.”.

10 (END)